

Section 1 Introduction

1.1 Welcome

Thank you for participating in the California Franchise Tax Board's Business e-file Program. Whether you are a new or returning participant, we welcome you aboard and are please you are here.

This publication contains information you will need to process business e-file returns including a list of acceptable e-file forms, data entry procedures, business rules, and schema examples. It also defines the format of attachments, provides information about transmission receipts and acknowledgements, defines the signature options, and provides examples of return and attachment sequences.

This publication supplements FTB Pub. 1345, 2005 e-file Handbook for Authorized e-file Providers, which contains the requirements for participation in our e-file Program.

1.2 Where Can I Get More Information?

For Business e-file assistance and information please visit our Website or contact our e-Programs Customers Service Unit:

Website: www.ftb.ca.gov/professionals/efile

e-Programs Customer Service Unit:

Available Monday through Friday, between 8 a.m. and 5 p.m.

Phone: (916) 845-0353

Fax: (916) 845-0287

Email: e-file@ftb.ca.gov

Subscription Service

Subscription Service is a free Web-based ListServ email system that allows you to sign up to receive desired information directly to your email account. Go to www.ftb.ca.gov and search for **Subscription Service** to subscribe to:

- Tax News – Stay informed with current state tax laws, FTB regulations, policies, procedures, and events with short news articles. All current subscriptions will be automatically transferred.
- e-file News – Receive short updates about important issues that may affect you.

Send comments or suggestions regarding the CA Business e-file Program or this publication to:

**e-file Coordinator, MS F-284
Franchise Tax Board
PO Box 1468
Sacramento CA 95812-1468**

Email: e-file.coordinator@ftb.ca.gov

Assistance for persons with disabilities: We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call TTY/TDD (800) 822-6268.

1.3 Business e-file Calendar – Taxable Year 2005

Business e-file Calendar

You can submit your [California e-file Program Participant Enrollment Form \(FTB 8633\)](#) at any time during the year.

November 22, 2004	FTB begins accepting test transmissions (PATs Testing) Testing begins upon release of the Test Package for e-file of Individual Income Tax Returns (FTB Pub. 1436B)	
January 3, 2005	First day to transmit live FTB 100 returns	
Return Due Date	The law specifies the annual dates for a business entity to file a return. The dates vary between business entity types.	
If the form is	And the account type classification is	Then the due date is
Form 100	Farmers' Co-op Associations	Original – 15 th day of the 9 th month after the income year end Extended – 15 th day of the 16 th month after the income year end
Form 100	All other classifications	Original – 15 th day of the 3 rd month after the income year end Extended – 15 th day of the 10 th month after the income year end
15th day of the 3rd month after the income year end	Last day to timely file Form 100 original return	
15th day of the 10th month after the income year end	Last day to timely file Form 100 extended return	
15th day of the 9th month after the income year end	Last day to timely file Form 100 Farmer's Co-op Associations original return	
15th day of the 16th month after the income year end	Last day to timely file Form 100 Farmer's Co-op Associations extended return	
20 days past all return due dates	Last day to retransmit rejected timely-filed returns	
Last day to retain return is dependent on law.	Last day for EROs and transmitters to retain acknowledgment file material for returns e-filed in 2005 Remember: For each return an ERO files, EROs must retain the return and the <i>California Business e-file Signature Authorization</i> (FTB 8453-C), in their records for the same period of time as the return, unless they scan it and include it with the e-file return.	

FTB will accept and process 2005 Business e-file returns year round. Due to the nature of fiscal filing, we will not shut down the system in October as we do for individual e-filed returns.

1.4 Reminders

Online e-file Program Enrollment Form

You can enroll or update your enrollment information online at our Website. Log in using your IRS-issued Electronic Filer Identification Number (EFIN) and complete the one-page form online. Click the submit button and our e-Programs Customer Service Unit can begin processing your form immediately. When you enroll or update your information online there is nothing to mail to FTB.

Note: If you are currently participating in the Individual e-file Program, you do not need to enroll again. If you have a different contact for Business e-file, you can update that information at our Website, www.ftb.ca.gov.

FTB 8453-C – California e-file Return Authorization for Corporations

The business taxpayer, ERO, and paid preparer must sign form FTB 8453-C prior to the transmission of the e-file return. This form may be retained by the preparer and business taxpayer according to the rules of our program or scanned and included as an attachment to the e-file return. **Do not mail this form to FTB.**

Estimate Payments Request with e-file Return

Business e-file provides the ability to send a schedule of electronic funds withdrawal requests for future estimated tax payments as part of the e-file return transmission. The entries for the dates and amounts of the estimate payments will be contained in the return record and will be provided to the business taxpayer on their form FTB 8453-C.

Secretary of State (SOS) Dissolution

To formally dissolve a California corporation, dissolution documents in compliance with the California Corporations Code must be prepared and filed with the Secretary of State's office. In addition, the corporation must meet requirements regarding Franchise Tax clearance. The FTB and SOS Websites include instructions and downloadable samples for assistance in preparing and filing dissolution documents for stock (business) and nonprofit corporations. Visit the SOS California Business Portal at www.ss.ca.gov for more information or visit our Website at www.ftb.ca.gov.

Automatic Extension to File

We grant an automatic, paperless extension to file a California business tax return to business entities that are in good standing on the original due date and meet all other requirements. No filing of an extension form is required. Corporations receive a seven-month extension from the original due date of the return. Suspended corporations are not granted an automatic extension of time to file. An extension is for filing of the return only.

If an original return is not filed on or before the extended due date, we will deny the extension and will assess penalties from the original due date. In certain circumstances, the federal government may grant extensions for short-period returns. These extensions may be more than seven months. If the federal law granting the extension is applicable to California, the federal due date will become the due date for the California return.

CA Business e-file is not mandatory

Although California law requires individual income tax returns prepared by certain income tax preparers to be e-filed, this law does not currently apply to business tax returns.

To learn more about Mandatory e-file for individual income tax returns, refer to Section 2.2 of the *2005 e-file Handbook* (FTB Pub 1345) or go to our Website at www.ftb.ca.gov and search for **mandatory e-file**.